

EXHIBIT B

0694287

ARTICLES OF INCORPORATION

ENDORSED - FILED
in the Office of the Secretary of State
of the State of California

OF

DEC 23, 2004

ALLCOM DISTRIBUTION CORP.

KEVIN SHELLEY
Secretary of State

I

The name of this corporation is ALLCOM DISTRIBUTION CORP.

II

The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of California other than the banking business, the trust company business or the practice of a profession permitted to be incorporated by the California Corporations Code.

III

The name and address in the State of California of this corporation's initial agent for service of process is:

Jae S. Kim
9252 Garden Grove Blvd., #21
Garden Grove, CA 92844

IV

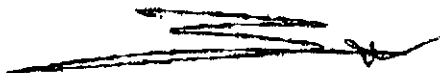
This corporation is authorized to issue only one class of shares of stock, designated "common stock"; and the total number of shares which this corporation is authorized to issue is:
1,000,000.

v

The liability of the directors of the corporation for monetary damages shall be eliminated to the fullest extent permissible under California law.

The corporation is authorized to provide indemnification of agents (as defined in Section 317 of the California Corporations Code) for breach of duty to the corporation and shareholders through bylaw provisions or through agreements with the agents, or both, in excess of the indemnification otherwise permitted by Section 317 of the California Corporations Code, subject to the limits on such excess indemnification set forth in Section 204 of the California Corporations Code.

Dated: 12/22/2004



James J. Pak, Incorporator



**AMENDMENT NO. 2
TO
WHOLESALE SERVICES AGREEMENT**

THIS AMENDMENT NO. 2 (this "Amendment") is by and between Qwest Communications Corporation ("Qwest") and Allcom Distribution Corp. ("Customer") and amends the Wholesale Services Agreement between Customer and Qwest dated effective as of August 24, 2005, as may have been previously amended by amendment, addenda or rate change notification (the "Agreement"). All capitalized terms used herein which are not defined herein shall have the definitions ascribed to them in the Agreement. The Parties hereby agree to amend the Agreement as follows:

1. **New Services.**¹ The service descriptions and related rate exhibits set forth in Exhibits F-OCN1, F-OCN2 and Attachment T2 to Exhibit T attached to this Amendment (the "New Services") shall be added to the Agreement and shall replace and supersede in their entirety certain service descriptions and rates as previously attached to the Agreement (or any amendment, addenda or rate change notification to the Agreement), including without limitation, Attachment T2 to Exhibit T (the "Old Services"). The list of Service Exhibits in the "Applicable Services" portion of the Agreement shall be deemed revised by the deletion of the Old Services and the addition of the New Services. Qwest agrees to provide the New Services in accordance with the terms of the Agreement and this Amendment.

2. **Notice Information and Terms.**

(a) Section 18 of the Agreement is deleted in its entirety and replaced with the following:

18. **Notices.** Except as otherwise provided herein, all required notices shall be in writing, transmitted to the Parties' addresses specified on the signature page or such other address as may be specified by written notice, and will be considered given either: (a) when delivered by facsimile or e-mail, so long as duplicate notification is sent via U.S. Mail, provided, however, that such duplicate notification via U.S. Mail shall not be required with respect to (i) notices changing the Maximum Usage Threshold (if Any) set forth in Addendum 2, (ii) rate change notices or (iii) notices regarding changes in maintenance windows; (b) when delivered in person to the recipient named on the signature page; (c) if sent in the U.S., when deposited in either registered or certified U.S. Mail, return receipt requested, postage prepaid; or (d) when delivered to an overnight courier service.

(b) Pursuant to Section 18 of the Agreement, all written notices required or permitted under the Agreement shall be sent to the following:

To Qwest:
Qwest Communications Corporation
1801 California Street, 9th Floor
Denver, Colorado 80202
Facsimile #: 1-888-778-0054
(If dialing from outside the U.S. 001-303-295-6973)
Attention: Wholesale Legal Department

To Customer:
Allcom Distribution Corp.
15540 Rockfield Blvd., Suite A-1
Irvine, California 92618
Phone #: 949-770-8200

Facsimile #: 949-770-8205
Email: jay@allcompass.com
Attention: Jay Kim

With copy to:
Qwest Communications Corporation
1801 California Street, 24th Floor
Denver, Colorado 80202
Phone #: (303) 992-1400
Facsimile #: (303) 896-7358
E-mail: wholesale.contracts@qwest.com
Attention: Wholesale Markets Contract Administration

3. **Counterparts and Facsimile Signatures Terms.**

(a) The following Section 27 shall be added in its entirety to the existing Agreement as follows:

27. **Counterparts and Facsimile Signatures.** This Agreement may be executed by the Parties in separate counterparts, each of which, when so executed and delivered, shall be an original, but all such counterparts shall together constitute one and the same Agreement. Facsimile signatures shall be deemed to be, and shall constitute and be treated as, an original signed document or counterpart, as applicable. Qwest will provide the Agreement or any amendment thereto for execution.

4. **Entire Agreement Terms.**

¹ Since certain international rates are subject to change on five (5) days notice, Customer acknowledges that, until this Amendment is returned to Qwest, those international rates as set forth in a Service Exhibit may change and that, once this Amendment is executed, the international rates then in effect will be implemented by Qwest. Thereafter, changes to those international rates shall be made pursuant to the rate change process provided for in each Service Exhibit.

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WHOLESALE SERVICES AGREEMENT**

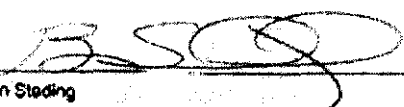
(a) Section 27 of the existing Agreement shall be renumbered and shall be referred to as Section 28.

5. Effective Date. This Amendment shall be effective as of the date it is executed by Qwest after its execution by Customer (the Amendment Effective Date) and be deemed incorporated by reference into the Agreement. The terms, rates and discounts, if any, for the New Services shall be effective as of the first business day of Customer's next full monthly billing cycle following the Amendment Effective Date.
6. Miscellaneous. All other terms and conditions in the Agreement shall remain in full force and effect and be binding upon the Parties. This Amendment and the Agreement set forth the entire understanding between the Parties as to the subject matter herein, and in the event there are any inconsistencies between the two documents, the terms of this Amendment shall control. To the extent that the terms of any New Service exhibit are inconsistent with the terms of this Amendment or the Agreement, the terms of the New Service exhibit shall control.

IN WITNESS WHEREOF, an authorized representative of each Party has executed this Amendment as of the Amendment Effective Date.

QWEST COMMUNICATIONS CORPORATION

ALLCOM DISTRIBUTION CORP

By: 
Brian Steding
Vice President, Customer Service Operations

By: 
Jay Kim
President

Date: 12/14/05

Date: 12/9/05

*Offer Management Director.

By: 
Date: 12/13/05

*This Amendment shall not be binding upon Qwest until countersigned by the Offer Management Director (or an authorized designee) for Qwest.

12/09/2005 12:03PM



OFFICE OF THE SECRETARY OF STATE

JESSE WHITE • Secretary of State

FEBRUARY 7, 2006

6469-776-5

CORP-LINK SERVICES INC.
118 W EDWARDS ST STE 200
SPRINGFIELD, IL 62704

RE ALLCOM DISTRIBUTION CORP.

DEAR SIR OR MADAM:

IT IS OUR PLEASURE TO APPROVE YOUR REQUEST TO TRANSACT BUSINESS IN THE STATE OF ILLINOIS. ENCLOSED PLEASE FIND THE AUTHORITY ACKNOWLEDGING REGISTRATION.

THIS DOCUMENT MUST BE RECORDED IN THE OFFICE OF THE RECORDER OF THE COUNTY IN ILLINOIS IN WHICH THE REGISTERED OFFICE OF THE CORPORATION IS LOCATED, AS PROVIDED BY SECTION 1.10 OF THE BUSINESS CORPORATION ACT OF THIS STATE. FOR FURTHER INFORMATION CONTACT YOUR RECORDER OF DEEDS.

THE CORPORATION MUST FILE AN ANNUAL REPORT AND PAY FRANCHISE TAXES PRIOR TO THE FIRST DAY OF ITS ANNIVERSARY MONTH (MONTH OF QUALIFICATION) NEXT YEAR. A PRE-PRINTED ANNUAL REPORT FORM WILL BE SENT TO THE REGISTERED AGENT AT THE ADDRESS SHOWN ON THE RECORDS OF THIS OFFICE APPROXIMATELY 60 DAYS PRIOR TO ITS ANNIVERSARY MONTH.

SECURITIES CANNOT BE ISSUED OR SOLD EXCEPT IN COMPLIANCE WITH THE ILLINOIS SECURITIES LAW OF 1953, 815 ILLINOIS COMPILED STATUTES, 5/1 ET SEQ. FOR FURTHER INFORMATION, CONTACT THE OFFICE OF THE SECRETARY OF STATE, SECURITIES DEPARTMENT AT (217) 782-2256 OR (312) 793-3384.

SINCERELY YOURS,

JESSE WHITE
SECRETARY OF STATE

DEPARTMENT OF BUSINESS SERVICES
CORPORATION DIVISION
TELEPHONE (217) 782-6961

JW:CD

FORM **BCA 13.15** (rev Dec 2003)
APPLICATION FOR AUTHORITY TO
TRANSACTION BUSINESS IN ILLINOIS
Business Corporation Act

Jesse White, Secretary of State
Department of Business Services
Springfield, IL 62756
Telephone (217) 782-1834
www.cyberdriveillinois.com

FILED

FEB 07 2006

JESSE WHITE
SECRETARY OF STATE

Remit payment in the form of a cashier's
check, certified check, money order
or an Illinois attorney's or CPA's check
payable to the Secretary of State.

File #

SEE NOTE 1 CONCERNING PAYMENT!

Filing Fee \$ 150.00 Franchise Tax \$ 25.00 Penalty/Interest \$ — Total \$ 175.00 Approved: RL
Submit in duplicate Type or Print clearly in black ink Do not write above this line

1. (a) CORPORATE NAME: Allcom Distribution Corp.

(Complete item 1 (b) only if the corporate name is not available in this state)

(b) ASSUMED CORPORATE NAME: _____

(By electing this assumed name, the corporation hereby agrees NOT to use its corporate name in the
transaction of business in Illinois. Form BCA 4.15 is attached)

2. State or Country of Incorporation California ; Date of Incorporation 12/23/2004 ; Period of Duration Perpetual

3. (a) Address of the principal office, wherever located: 15540 Rockfield Blvd., Suite A-1
Irvine, CA 92618
(b) Address of principal office in Illinois:
(If none, so state)
None at this time

4. Name and address of the registered agent and registered office in Illinois.

Registered Agent: National Registered Agents, Inc.

Registered Office: 200 West Adams Street
Chicago 60606 Cook Suite # (A P.O. Box alone is not acceptable)
City ZIP Code County

5. States and countries in which it is admitted or qualified to transact business: (Include state of incorporation)
California

6. Name and addresses of officers and directors: (If more than 3 directors and/or additional officers, attach list.)

	Name	No. & Street	City	State	ZIP
President	Jae S. Kim	15540 Rockfield Blvd., Suite A-1,	Irvine, CA	92618	
Secretary	Jae S. Kim	15540 Rockfield Blvd., Suite A-1,	Irvine, CA	92618	
Director	Jae S. Kim	15540 Rockfield Blvd., Suite A-1,	Irvine, CA	92618	
Director					
Director					

7. The purpose or purposes for which it was organized which it proposes to pursue in the transaction of business in this state: (If not sufficient space to cover this point, add one or more sheets of this size)

To provide and distribute high quality prepaid calling card services.

8. Authorized and issued shares:

Class	Series	Par Value	Number of Shares Authorized	Number of Shares Issued
Common	---	None	1,000,000	1,000
(If more, attach list)				

9. Paid-in Capital: \$ 161,753.00
("Paid-in Capital" replaces the terms Stated Capital & Paid-in Surplus and is equal to the total of these accounts.)

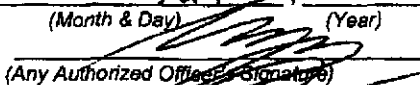
10. (a) Give an estimate of the total value of all the property* of the corporation for the following year: \$ 40,000.00
(b) Give an estimate of the total value of all the property* of the corporation for the following year that will be located in Illinois: \$ 0.00
(c) State the estimated total business of the corporation to be transacted by it everywhere for the following year: \$ 20,000,000.00
(d) State the estimated annual business of the corporation to be transacted by it at or from places of business in the State of Illinois: \$ 300,000.00

11. Interrogatories: (Important - this section must be completed.)

- (a) Is the corporation transacting business in this state at this time? **No**
(b) If the answer to Item 11(a) is yes, state the exact date on which it commenced to transact business in Illinois:

12. This application is accompanied by a certified copy of the articles of Incorporation, as amended, duly authenticated, within the last ninety (90) days, by the proper officer of the state or country wherein the corporation is incorporated.

13. The undersigned corporation has caused this application to be signed by a duly authorized officer, who affirms, under penalties of perjury, that the facts stated herein are true. (All signatures must be in **BLACK INK.**)

Dated January 27, 2006
(Month & Day) (Year)

(Any Authorized Officer's Signature)
Jae S. Kim, President
(Print Name and Title)

Allcom Distribution Corp.
(Exact Name of Corporation)

* PROPERTY as used in this application shall apply to all property of the corporation, real, personal, tangible, intangible, or mixed without qualifications.

Note 1: Payment in connection with this application must be in the form of a certified check, cashier's check, Illinois attorney or CPA's check or money order made payable to the "Secretary of State". The minimum fee due upon qualification is \$175. Any additional fees will be billed and must be paid before this application can be filed.